

EMPLOYMENT OPPORTUNITY

1. RPA #	3002-GCC 3003-GCC
ANALYST'S INITIALS	
DATE	

YOU MUST BE A PERMANENT OR PROBATIONARY STATE EMPLOYEE, A FORMER PERMANENT OR PROBATIONARY EMPLOYEE OR ON AN EMPLOYMENT LIST FOR THIS CLASSIFICATION IN ORDER TO APPLY FOR THIS POSITION.

2. CLASS TITLE Associate Management Auditor/Staff Services Management Auditor	3. POSITION NUMBER 293-400-4159-001 293-400-4159-	4. TENURE PERMANENT	5. TIME BASE Full Time	6. CBID R01
7. OFFICE OF CA Gambling Control Commission	9. LOCATION (CITY or COUNTY) SACRAMENTO		13. MONTHLY SALARY \$4,110 TO \$4,997	
8. SEND APPLICATION TO: CA Gambling Control Commission Licensing & Compliance Division 2399 Gateway Oaks Dr. Suite 100 Sacramento, CA 95833 Nancy Bither	10. WORKING HOURS MON - FRI, DAYS - 08:00 - 05:00			
	11. PUBLIC PHONE NUMBER (916) 263-0498			
	12. CALNET NUMBER (8)		14. FILE BY Until Filled	

Employment with the California Gambling Control Commission offers an opportunity to participate in a new and growing organization with skilled and dedicated staff. The Commission is seeking qualified candidates to meet the challenge of creating a new program whose primary responsibility is to regulate gambling activities within the state. Jurisdiction, including jurisdiction over operation and concentration, and supervision over gambling establishments in this state and over all persons or things having to do with the operations of gambling establishments is vested in the Commission.

15. DUTIES

Under the supervision of the Senior Management Auditor, the position will develop new audit programs and procedures, including those related to the Special Distribution Fund and the Tribal-State Compact. Audit programs consist of reviewing financial practices and records to ensure appropriate amounts are paid into the different funds. Conduct field audits on Indian casinos and cardrooms regarding the number of devices and desk audits of quarterly contribution reports to ensure consistent interpretation of the compact. Under the Gambling Control Act (GCA) and the California Tribal-State Gaming Compact (Compact), there are several types of fiscal, operational, and administrative audits that the Compliance Division must conduct. They include:

- Special Distribution Fund* – Under Compact section 5, there are 28 tribes that are required to pay into the Fund a percentage of net win from gaming device operation. The Fund is expected to generate between \$95 and \$100 million per year. These audits will ensure that the amounts paid by tribes are in accordance with Compact requirements.
- Compact Compliance* – The Compact lists areas of operation that gaming tribes must comply with as part of the terms of the compact. The compliance audit will ensure such compliance.
- Gaming Device Counts* – Compact section 4 places limits on the numbers of gaming devices that tribes may operate. This audit will verify that tribes do not exceed their licensed limits.
- Gambling Control Act* – The GCA requires that card rooms pay a license renewal fee based upon the greater of a set fee per table or a percentage of revenue. The audits will ensure that correct fees are paid by auditing the revenues generated by the card rooms. Additionally, there are areas of compliance that the Commission needs to review.

(The audit programs, including audit manuals and procedures, are being written by audit staff due to the unique nature of these audits. The audit program for Indian gaming will be developed with the assistance of consultants from the gaming industry to lend support and creditability to the audits. Initially, the developmental phase is expected to take the majority of the 30% allotted to this activity. Once the program is developed, time devoted to the adjustment to the program will be less than 5%.)

Administer the quarterly distribution of the Revenue Sharing Trust Fund to Non-Compact Tribes by ensuring that tribes receiving distributions from the RSTF are entitled to those distributions. The qualifications of each non-gaming tribe are reviewed against the Compact criteria prior to each distribution to determine their eligibility. The amount each tribe is eligible to receive is also determined by evaluating their eligibility dates against the total amount available in the RSTF. Requested tribal information is used to make this determination as well as contacts to the Bureau of Indian Affairs to ensure there is no change concerning Federally recognized tribal status.

Maintain detailed automated records of ongoing quarterly distributions to ensure the Fund is appropriately accounted for and compliance requirements with the Compact are met in the administration of the RSTF (Compact section 4.3.2(a)(ii)). To carry out these responsibilities, staff maintain detailed automated records of ongoing quarterly distributions showing the tribal eligibility, amounts paid to non-gaming tribes, and amounts paid into the fund and owed by gaming tribes.

Administer the assessment, receipt, collection, and reporting of annual gaming device license fees on a quarterly basis. Determine the amount gaming tribes owe to the RSTF based upon Compact language. Payments are tracked through an automated system and tribes are invoiced quarterly. Tribes that become more than two quarterly payments in arrears cannot conduct gaming under the terms of the Compact. The auditors ensure that tribes are compliant with this provision through desk audit of the various reports. Reports are prepared showing delinquent tribes after assessing payment information. Monthly financial statements and special reports are prepared as required.

Review the most complex annual audit reports and financial statements submitted by cardrooms and tribal gaming agencies as required by the Gambling Control Act and Tribal-State Compact. Audit reports from the larger casinos and card rooms include several variables such as the changing number of gaming devices, partnership instead of a single owners, and full accrual based accounting instead of cash-based accounting constitutes the more complex type of auditing work. Prepare written findings and recommendations for Commission action regarding continued licensing and/or corrective action.

Track the transportation of gaming devices by reviewing the transportation permits that are issued by Tribal Gaming Agencies before gaming devices are moved onto or off of Indian land. This review is done to identify the location of specific gaming devices. Review reports submitted by manufactures and distributors of gaming devices concerning the shipment and storage of gaming devices in California. The tracking is done to ensure that gaming devices do not end up in illegal hands as well as to provide support to the number of gaming devices Indian casinos are operating. Reports are generated for an automated tracking system.

Review draft regulations prepared by Commission staff concerning licensing and compliance responsibilities of the Commission to evaluate possible impact on the auditing program. Provide suggested language changes when needed. Work with legal staff in the conduct of public hearings and the promulgation of regulations through the Office of Administrative Law. Auditing staff provide technical clarification/interpretation concerning proposed regulations and their impact. Review the most complex ordinances and regulations governing both cardroom and tribal gambling activities to ensure Commission regulations have uniform impact rather than giving unfair advantage to some

Administer the gaming device license draw process ensuring that the total number of licensed devices does not exceed the maximum allowed under the Tribal State Gaming Compact. Prepare and distribute periodic trustee requests for gaming device license draw notifications. Activities include ensuring 1)Indian casinos requesting licenses do not exceed the amount provided for in the Compact by auditing the number of licenses already obtained against compact requirements; 2)tribes participating in the draw process have paid the proper amount of prepayment fees; 3)the draw process limits the number of licenses a tribe can receive when the available pool of licenses is inadequate to fulfill all requests for licenses. In addition, staff determine the number of licenses to be issued in each round and at the conclusion of the draw process, determine the amount of refund due to tribes that are unsuccessful in obtaining licenses.

16. KNOWLEGDES, SKILLS, AND ABILITIES:

Knowledge of: Elementary statistics; organization and management in the public and private sector, current trends, and problems in governmental management; principles of electronic data processing, the uniform accounting system, and the financial organization and procedures of the State of California, policies, rules, and regulations of the Legislature, State controller, State Treasurer, Department of Finance, and central control agencies as they relate to state agency financial and program management activities.

Ability to: Conduct financial and management duties of a variety of State agencies, governmental jurisdictions, and other entities; make investigations of accounting and financial organization procedures and problems; communicate effectively; and analyze data and take effective action.

17. SPECIAL PERSONAL CHARACTERISTICS:

Ability to qualify for a fidelity bond and willingness to travel and work away from the headquarters office.

18. WORK ENVIRONMENT, PHYSICAL OR MENTAL ABILITIES:

Audits take place in card rooms as well as on sovereign Indian land. Some audit procedures may require availability during late night or early morning hours to observe casino drop and count procedures. These procedures may also require that you work on weekends. Audits of casinos are conducted on sovereign Indian land where smoking may be permitted. There may be some out of state travel for training.

19.. DESIRABLE QUALIFICATIONS

- ◆ Experience developing audit programs and procedures
- ◆ Strong analytical skills
- ◆ Ability to manage multiple priorities/projects
- ◆ Ability to act independently with flexibility and diplomacy
- ◆ Ability to establish and maintain effective working relationships
- ◆ Excellent communication skills (verbal/written)
- ◆ Knowledge of the licensing processes
- ◆ Willingness to travel
- ◆ Experience with Microsoft Excel and Word

20. SELECTION CRITERIA

- ◆ Current Associate Management Auditors or individuals eligible for appointment (SROA or Surplus eligibility) to this class may apply. Applicants at the Staff Services Management Auditor level will also be considered
- ◆ Submit a standard state application to the above address.
- ◆ Applications will be screened and only the most qualified will be interviewed.